

Ref No: SEC26006

11th February 2026

National Stock Exchange of India Limited
Bandra Kurla Complex
Bandra East
Mumbai – 400 051.
Scrip symbol: RAJSREESUG

BSE Limited
P.J.Towers
Dalal Street
Mumbai – 400 001.
Scrip code: 500354

Sirs,

Sub: Unaudited financial results for the quarter and nine months ended 31st December 2025

In compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('LODR'), we enclose herewith the unaudited financial results for the quarter and nine months ended 31st December 2025, along with the Limited Review Report thereon submitted by the Auditors.

The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in its 217th Board meeting held today, the 11th February 2026. The Board meeting commenced at 2:30 PM and concluded at 4:30 PM today, the 11th February 2026.

Kindly take the same on record.

Thanking you

For and on behalf of
RAJSHREE SUGARS & CHEMICALS LIMITED

M.Ponraj
Company Secretary
Membership No.A29858

Enc: As above

Rajshree Sugars & Chemicals Limited

1GV, 360, Kamaraj Road, Uppilipalayam, Coimbatore - 641015, Tamil Nadu, India

T: +91-422-2580981-82 E: rscl@rajshreesugars.com W: www.rajshreesugars.com

CIN: L01542TZ1985PLC001706 GSTIN: 33AABCR4179D1ZL



RAJSHREE SUGARS & CHEMICALS LIMITED

Regd. Office: 1GV,360, Kamaraj Road, Uppilpalayam, Coimbatore – 641015

T (+91 422) 2580981-82 CIN L01542TZ1985PLC001706

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Statement of Unaudited Financial Results for the Quarter and Nine Months Ended 31st December 2025

(₹ in lakhs)

Sl. No.	Particulars	Quarter Ended (Unaudited)			Nine Months Ended (Unaudited)		Year Ended (Audited)
		31.12.2025	30.9.2025	31.12.2024	31.12.2025	31.12.2024	31.3.2025
1	Income						
	Revenue from operations	9,798.81	11,682.84	8,118.73	35,574.52	46,727.89	64,181.68
	Other Income	243.49	54.87	632.85	307.12	1,079.99	1,175.19
	Total Income	10,042.30	11,737.71	8,751.58	35,881.64	47,807.88	65,356.87
2	Expenditure						
	a) Cost of materials consumed	4,637.33	13,954.06	1,507.18	22,271.05	23,073.74	41,763.55
	b) Purchase of stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work in progress and stock-in-trade	3,041.94	(5,669.17)	5,523.76	5,433.60	13,497.41	5,373.35
	d) Employees benefits expense	1,242.80	1,213.81	1,236.80	3,595.10	3,557.95	4,745.58
	e) Finance costs	360.12	338.97	379.84	1,017.85	689.47	1,597.12
	f) Depreciation and amortisation expense	584.26	596.62	587.75	1,766.37	1,751.88	2,345.60
	g) Other expenses	1,958.31	2,021.15	1,559.96	5,712.05	5,614.38	8,424.10
	Total expenses	11,824.76	12,455.44	10,795.29	39,796.02	48,184.83	64,249.30
3	Profit / (Loss) before exceptional items (1-2)	(1,782.46)	(717.73)	(2,043.71)	(3,914.38)	(376.95)	1,107.57
4	Exceptional items - Gain/(Loss)	(158.71)	-	-	(158.71)	-	-
5	Profit / (Loss) before tax (3+4)	(1,941.17)	(717.73)	(2,043.71)	(4,073.09)	(376.95)	1,107.57
6	Tax expense						
	Current Tax	-	-	-	-	-	19.98
	Deferred Tax Income /(Expenses)	1,022.30	-	-	1,022.30	-	278.49
	Total Tax Income /(Expenses)	1,022.30	-	-	1,022.30	-	298.47
7	Profit / (Loss) for the period (5-6)	(918.87)	(717.73)	(2,043.71)	(3,050.79)	(376.95)	809.10
8	Other comprehensive Income/(expenses) net of Tax						
	a) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	b) Items that will be reclassified to profit or loss	(8.61)	-	-	(8.61)	-	(101.34)
	Total other comprehensive income/ (expenses) - net of tax	(8.61)	-	-	(8.61)	-	(101.34)
9	Total comprehensive income (7+/-8)	(927.48)	(717.73)	(2,043.71)	(3,059.40)	(376.95)	707.76
10	Paid-up equity share capital (Face value of ₹ 10/- per share)	3,313.56	3,313.56	3,313.56	3,313.56	3,313.56	3,313.56
11	Reserves excluding revaluation reserves as per balance sheet of previous accounting year	NA	NA	NA	NA	NA	(659.40)
12	Earnings Per Share (of ₹ 10/- each) (not annualized)						
	a) Basic	(2.77)	(2.17)	(6.17)	(9.21)	(1.14)	2.44
	b) Diluted	(2.77)	(2.17)	(6.17)	(9.21)	(1.14)	2.44

See accompanying notes to the financial results



Segmentwise Revenue, Results, Assets and Liabilities (₹ in Lakhs)

Sl. No.	Particulars	Quarter Ended (Unaudited)			Nine Months Ended (Unaudited)		Year Ended (Audited)
		31.12.2025	30.9.2025	31.12.2024	31.12.2025	31.12.2024	31.3.2025
1	Segment Revenue						
	a) Sugar	7,524.00	8,789.03	6,158.90	26,879.10	37,032.38	52,555.82
	b) Cogeneration	1,379.72	1,964.17	724.12	3,752.84	5,064.39	8,220.25
	c) Distillery	2,825.76	2,734.23	2,041.57	9,920.85	9,831.63	12,995.06
	d) Unallocated	-	-	-	-	-	-
	Total	11,729.48	13,487.43	8,924.59	40,552.79	51,928.40	73,771.13
	Less: Inter Segment Revenue	1,930.67	1,804.59	805.86	4,978.27	5,200.51	9,589.45
	Net Sales/Income from Operations	9,798.81	11,682.84	8,118.73	35,574.52	46,727.89	64,181.68
2	Segment Results						
	{Profit / (Loss) before tax and interest from each segment}						
	a) Sugar	(2,374.48)	(1,235.91)	(2,462.76)	(5,055.27)	(4,932.68)	(3,230.74)
	b) Cogeneration	595.09	867.26	121.17	1,294.38	2,736.98	4,557.74
	c) Distillery	561.91	403.25	503.30	1,858.62	3,076.81	2,591.66
	d) Unallocated	-	-	-	-	-	-
	Total	(1,217.48)	34.60	(1,838.29)	(1,902.27)	881.11	3,918.66
	Less: i) Interest	360.12	338.97	379.84	1,017.85	689.47	1,597.12
	ii) Other un-allocable expenditure net off unallocable income	204.86	413.36	(174.42)	994.26	568.59	1,213.97
	Less: Exceptional Items - Expenses	158.71	-	-	158.71	-	-
	Profit / (Loss) before tax from each segment	(1,941.17)	(717.73)	(2,043.71)	(4,073.09)	(376.95)	1,107.57
3	Segment Assets						
	a) Sugar	42,860.04	46,081.73	47,665.51	42,860.04	47,665.51	47,242.97
	b) Cogeneration	8,490.73	8,937.62	9,271.44	8,490.73	9,271.44	10,957.73
	c) Distillery	9,232.94	9,892.21	9,057.27	9,232.94	9,057.27	10,311.49
	d) Unallocated	1,175.70	150.50	1,182.24	1,175.70	1,182.24	150.50
	Total	61,759.41	65,062.06	67,176.46	61,759.41	67,176.46	68,662.69
4	Segment Liabilities						
	a) Sugar	36,085.48	39,421.33	33,557.42	36,085.48	33,557.42	40,756.83
	b) Cogeneration	443.97	509.60	1,584.90	443.97	1,584.90	325.30
	c) Distillery	1,875.05	848.75	5,917.22	1,875.05	5,917.22	1,166.25
	d) Unallocated	-	-	-	-	-	-
	Total	38,404.50	40,779.68	41,059.54	38,404.50	41,059.54	42,248.38

Notes to the Financial Results :

- 1) This statement has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 11th February 2026. A limited review of the same has been conducted by the statutory auditors of the Company.
- 2) The Company classifies its businesses into three categories : Sugar, Cogeneration, and Distillery. This reporting complies with the Ind AS segment reporting principles.
- 3) The Company does not have any subsidiary, associate, or joint venture company(ies) as of 31st December 2025.
- 4) Previous period figures have been regrouped wherever necessary to conform to current period's classification.
- 5) The provision for tax will be considered in the annual financial statements.
- 6) On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Company has assessed and disclosed the incremental impact of these changes on the basis of the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and non-recurring nature of this impact, the Company has presented such incremental impact as "Statutory impact of new Labour Codes" under "Exceptional Items" in the statement of profit and loss for the period ended December 31, 2025. The incremental impact consisting of gratuity of ₹145 lacs and long-term compensated absences of ₹14 lacs primarily arises due to change in wage definition.

Signature :



 Name : R VARADARAJAN
 Designation : Wholtime Director
 DIN : 00001738

 Date : 11th February 2026
 Place : Coimbatore


S. KRISHNAMOORTHY & CO.

Chartered Accountants

PARTNERS

K.N. SREEDHARAN F.C.A.

G. KARTHIKEYAN F.C.A.

B. KRISHNAMOORTHY F.C.A.

V. INDIRA F.C.A.

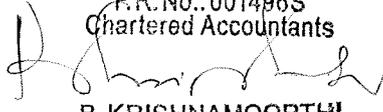
Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review report to
The Board of Directors
Rajshree Sugars And Chemicals Limited

1. We have reviewed the accompanying statement of unaudited financial results of Rajshree Sugars And Chemicals Limited ("the Company") for the quarter ended December 31, 2025 and year to date from April 01 2025 to December 31 2025 ("the Statement") attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors and prepared in accordance with recognition and measurement principles laid down as per Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the aforesaid Indian Accounting Standard (Ind AS) specified under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Coimbatore
Date: 11.02.2026

CHARTERED ACCOUNTANTS
UDIN: 26020439QLVMDR718

For S. KRISHNAMOORTHY & Co.,
F.R.No.: 001486S
Chartered Accountants

B. KRISHNAMOORTHY
Partner
Membershp No.: 020439

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